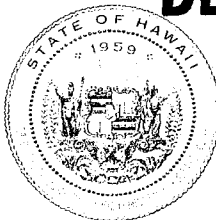


STATE OF HAWAII
OFFICE OF THE AUDITOR
465 S. King Street, Room 500
Honolulu, Hawaii 96813-2917



JAN K. YAMANE
Acting State Auditor

(808) 587-0800
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April 9, 2015

The Honorable Donna Mercado Kim
President of the Senate
State Capitol, Room 409
Honolulu, Hawaii 96813

Dear Madam President:

As directed by the State Constitution in Article VII, Section 10, and as authorized by Chapter 23, Hawaii Revised Statutes, the Office of the Auditor has employed the services of independent certified public accountants to conduct financial audits for certain state departments and divisions. For your information and consideration, the Office of the Auditor transmits to you the FY2014 financial statement audit reports for:

- **Department of Education,**
- **Department of Health, including the Drinking Water Treatment Revolving Fund and Water Pollution Control Revolving Fund, and**
- **Department of Human Services.**

The reports may also be downloaded or viewed electronically at <http://auditor.hawaii.gov/>.

Sincerely,

Jan K. Yamane
Acting State Auditor

Enclosures